

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2009 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☐ final return/report ☐ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan AMERICAN LUNG ASSOCIATION RETIREMENT PLAN D	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 05/01/1971
2a Plan sponsor's name and address (employer, if for single-employer plan) AMERICAN LUNG ASSOCIATION OF THE MIDLAND STATES 4100 CHURCHMAN AVE. LOUISVILLE, KY 40215-1154	2b Employer Identification Number (EIN) 62-0517560
	2c Plan sponsor's telephone number 615-329-1151
	2d Business code (see instructions) 813000
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") AMERICAN LUNG ASSOCIATION OF THE MIDLAND STATES 4100 CHURCHMAN AVE. LOUISVILLE, KY 40215-1154	3b Administrator's EIN 62-0517560
	3c Administrator's telephone number 615-329-1151
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 76
b Total number of participants at the end of the plan year	5b 64
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	☒ Yes ☐ No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....	☒ Yes ☐ No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III	Financial Information		
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1659607	1703557
b Total plan liabilities	7b	0	
c Net plan assets (subtract line 7b from line 7a).....	7c	1659607	1703557
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers).....	8a(3)		
b Other income (loss).....	8b	216160	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		216160
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	119886	
e Certain deemed and/or corrective distributions (see instructions)....	8e		
f Administrative service providers (salaries, fees, commissions).....	8f	52324	
g Other expenses.....	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		172210
i Net income (loss) (subtract line 8h from line 8c).....	8i		43950
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:**Part V Compliance Questions**

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500))..... ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year.....	12b	
c Enter the amount contributed by the employer to the plan for this plan year.....	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a** _____

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	04/08/2011	ROBERT SINGLETARY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2009 This Form is Open to Public Inspection
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For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>AMERICAN LUNG ASSOCIATION RETIREMENT PLAN D</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>AMERICAN LUNG ASSOCIATION OF THE MIDLAND STATES</u>	D Employer Identification Number (EIN) <u>62-0517560</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2009</u>
2	Assets:
a	Market value 2a <u>1659607</u>
b	Actuarial value 2b <u>1825568</u>
3	Funding target/participant count breakdown
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>0</u> <u>0</u>
b	For terminated vested participants 3b <u>55</u> <u>1535106</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>57590</u>
(2)	Vested benefits 3c(2) <u>304804</u>
(3)	Total active 3c(3) <u>21</u> <u>362394</u>
d	Total 3d <u>76</u> <u>1897500</u>
4	If the plan is at-risk, check the box and complete items (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>7.37</u> %
6	Target normal cost 6 <u>18975</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>03/21/2011</u>
Signature of actuary <u>MICHAEL A. ACCARDO, FSA, MAAA</u>	Date <u>08-05390</u>
Type or print name of actuary <u>SIBSON CONSULTING</u>	Most recent enrollment number <u>212-251-5000</u>
Firm name <u>333 WEST 34TH ST NEW YORK, NY 10001</u>	Telephone number (including area code)
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	139515	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8).....	139515	0
10	Interest on item 9 using prior year's actual return of <u>-8.92</u> %	-12445	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		
b	Interest on (a) using prior year's effective rate of <u>6.21</u> %		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance.....		0
12	Reduction in balances due to elections or deemed elections.....		
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	127070	0

Part III Funding percentages			
14	Funding target attainment percentage.....	14	89.51 %
15	Adjusted funding target attainment percentage.....	15	96.54 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	99.78 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ►	18(b)	0
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contribution from prior years.....	19a 0
b	Contributions made to avoid restrictions adjusted to valuation date	19b 0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c 0
20 Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b	If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
		(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used
b Applicable month (enter code)				21b 3
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	18975
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	18975
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	18975	18975
36 Additional cash requirement (item 34 minus item 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	0
38 Interest-adjusted excess contributions for current year (see instructions).....	38	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	0

Schedule SB, Line 26 - Schedule of Active Participant Data

Age on	07/01/2009	Total	Service									
			0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & over
Total		21	0	12	6	2	0	1	0	0	0	0
Under 25		0	0	0	0	0	0	0	0	0	0	0
25-29		3	0	3	0	0	0	0	0	0	0	0
30-34		1	0	0	1	0	0	0	0	0	0	0
35-39		3	0	2	1	0	0	0	0	0	0	0
40-44		3	0	2	1	0	0	0	0	0	0	0
45-49		1	0	0	1	0	0	0	0	0	0	0
50-54		0	0	0	0	0	0	0	0	0	0	0
55-59		5	0	4	0	0	0	1	0	0	0	0
60-64		5	0	1	2	2	0	0	0	0	0	0
65-69		0	0	0	0	0	0	0	0	0	0	0
70 & over		0	0	0	0	0	0	0	0	0	0	0

Branch 159 ALA of Mid-Land States
 EIN: 62-0517560
 PN: 001

Attachment to 2009 Schedule SB of Form 5500
American Lung Association Retirement Plan “D”
Branch 159 – American Lung Association of Mid-Land States
EIN 62 - 0517560 PN 001

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods

Interest:	The interest rates used are the March 2009 full spot yield curve. This market-based assumption is mandated by law. (Prior year rates were the 24-month average of corporate bond yields ending in June 2008. The rates are 5.10% for payments in the first 5 years, 6.03% for payments in years 6 – 20, and 6.54% for payments thereafter.)
Mortality rates:	RP2000 combined annuitant and non-annuitant tables with static projection to 2016 and 2024, respectively. This assumption is one of the choices allowed by the regulations. (Prior year current liability assumption was similar, but based on one less year of projection.)
Salary Increases:	3.00%
Election of lump-sum option:	100% of participants are assumed to elect payment in the form of a lump sum.
Sample termination rates:	There are no termination rates before age 62.

Attachment to 2009 Schedule SB of Form 5500
American Lung Association Retirement Plan "D"
Branch 159 – American Lung Association of Mid-Land States
EIN 62 - 0517560 PN 001

Actuarial Assumptions and Methodologies (Funding) *continued*

Retirement from active status:	Age 62
Retirement from inactive status:	Age 62 (previously 55)
Age difference:	Husbands are three years older than their wives.
Administrative expenses:	An expense assumption is required starting in 2009. Plan-related expenses equal to 1% of funding target were assumed in 2009.
Asset method:	Assets are determined by averaging the market value as of the valuation date and the adjusted market values as of the preceding two years. The resulting value is limited to between 90% to 110% of market value of assets. WRERA provides that the averaging method is to be adjusted for expected earnings. The expected earnings are based on an assumed rate of return of 8.00%, not to exceed the applicable PPA third segment rate of 6.61% in 2007 and 6.54% in 2008. Note that automatic IRS approval for a change in asset valuation method applies for plan years beginning in 2009. (Previously, all branches except 308 used market value of assets.)
Funding method:	Funding method is prescribed by law. The liability is measured on an accrual-to-date basis using mandated mortality tables and interest rates with no salary projection past the end of the year.
Percent married:	Social Security awards during 1972.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009**This Form is Open to Public
Inspection**For calendar plan year 2009 or fiscal plan year beginning 07/01/2009 and ending 06/30/2010▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan American Lung Association Retirement Plan "D"		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF American Lung Association of Mid-Land States		D Employer Identification Number (EIN) 62-0517560
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>7</u> Day <u>01</u> Year <u>2009</u>			
2 Assets:			
a Market value	2a	1659607	
b Actuarial value	2b	1825568	
3 Funding target/participant count breakdown			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	0	0
b For terminated vested participants	3b	55	1535106
c For active participants:			
(1) Non-vested benefits	3c(1)		57590
(2) Vested benefits	3c(2)		304804
(3) Total active	3c(3)	21	362394
d Total	3d	76	1897500
4 If the plan is at-risk, check the box and complete items (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		4b	
5 Effective interest rate		5	7.37%
6 Target normal cost		6	18975

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>03/21/2011</u>
Signature of actuary		Date
Michael A. Accardo, FSA, MAAA		0805390
Type or print name of actuary		Most recent enrollment number
Sibson Consulting		212-251-5000
Firm name		Telephone number (including area code)
333 West 34th ST		
New York NY 10001		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2009
v.092308.1

Part II Beginning of year carryover and prefunding balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	139515	
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)		
9	Amount remaining (Item 7 minus item 8)	139515	0
10	Interest on item 9 using prior year's actual return of <u>-8.92%</u>	-12445	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Excess contributions (Item 38 from prior year)		
b	Interest on (a) using prior year's effective rate of <u>6.21%</u>		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections		
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	127070	0

Part III Funding percentages			
14	Funding target attainment percentage	14	89.51%
15	Adjusted funding target attainment percentage	15	96.54%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	99.78%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c)
				0	0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contribution from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of Quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %
			☒ N/A, full yield curve used
b Applicable month (enter code)			21b 3
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.		27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)		31	18975
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)		34	18975
		Carryover balance	Prefunding balance
35 Balances used to offset funding requirement		18975	18975
36 Additional cash requirement (item 34 minus item 35)		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)		37	0
38 Interest-adjusted excess contributions for current year (see instructions)		38	
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)		39	0
40 Unpaid minimum required contribution for all years		40	0

Attachment to 2009 Schedule SB of Form 5500
American Lung Association Retirement Plan "D"
Branch 159 – American Lung Association of Mid-Land States
EIN 62 - 0517560 PN 001

Schedule SB, Part V – Summary of Plan Provisions

This subsection summarizes the major provisions of the plan as included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

PLAN STATUS: FROZEN ACCRUALS, EFFECTIVE JUNE 30, 2008	
Normal retirement:	
Age requirement:	65
Service requirement:	4 years of participation
Amount:	1.4% of the first \$9,000 of Final Average Earnings plus 1.9% of Final Average Earnings in excess of \$9,000, times years of credited service up to 30 years. Final Average Earnings are the average monthly earnings received during the highest paid consecutive 60 months of employment multiplied by twelve. Earnings shall not exceed \$245,000 per year adjusted for changes in the cost of living.
Early retirement:	
Age requirement:	55
Service requirement:	5 years of service
Amount:	Regular pension accrued, reduced 4% per year below age 65. For participants hired after December 31, 1996 with less than 12 years of service, reduction is actuarial equivalent.
Disability:	
Age requirement:	None
Service requirement:	5 years of service
Amount:	Benefit described under normal retirement payable at 65 based on projected service to 65 and salary at time of disability.

Attachment to 2009 Schedule SB of Form 5500
American Lung Association Retirement Plan “D”
Branch 159 – American Lung Association of Mid-Land States
EIN 62 - 0517560 PN 001

Summary of Plan Provisions *continued*

Vesting:	
Age requirement:	None
Service requirement:	5 years of service
Amount:	Accrued benefit payable at Normal Retirement Age.
Pre-retirement death benefits:	
Age:	None
Service requirement:	5 years of service
Amount:	50% of benefit employee would have received upon termination of employment the day before death, payable at earliest eligibility for early retirement and reduced for early retirement and joint and survivor coverage.
Post-retirement death benefits:	
If married, beginning at age 55 pension benefits are paid in the form of a joint and survivor annuity unless this form is rejected by employee and spouse. If not rejected, the benefit amount otherwise payable is reduced to reflect the joint and survivor coverage. If rejected, or if not married, benefits are payable for the life of the employee. For those associations whose employees formerly made contributions, a return of employee contributions is guaranteed.	
Participation:	
Age requirement:	21 years
Service requirement:	1 year of employment
Lump Sum Cashout:	
Lump sum cashout factors are based on the 1971 Group Annuity Mortality Table with a 50/50 male/female mortality blend and an investment return assumption equal to 7%, but not less than factors based on the 2009 Lump Sums Unisex mortality table and the PPA Lump Sum Yield Curve as of May 2009 (4.25% for payments in the first 5 years, 5.34% for payments in years 6 – 20, and 5.25% for payments thereafter). However, GATT lump sum factors have been grandfathered into the plan for benefits accrued through June 30, 2008.	

A. Summary of Plan Provisions (continued)

Section 415 limit:	\$195,000 (previously \$185,000)
Section 401(a)(17) limit:	\$245,000 (previously \$230,000)

Most Recent Plan Amendments

Plan Amendment	Effective Date	Reflected in 2009 Actuarial Valuation
EGTRRA	July 1, 2002	Yes
Lump sum grandfathering	July 1, 2008	Yes
Benefits are frozen.	July 1, 2008	Yes

Attachment to 2009 Schedule SB of Form 5500
American Lung Association Retirement Plan "D"
Branch 159 – American Lung Association of Mid-Land States
EIN 62 - 0517560 PN 001

Schedule SB, Line 25 – Change in Method

The following actuarial methods have changed since prior valuation:

The asset valuation method changed from market value to an averaging of the market value as of the valuation date and the adjusted market values as of the preceding two years. The resulting value is limited to between 90% to 110% of market value of assets.

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Attachment to 2009 Schedule SB of Form 5500
American Lung Association Retirement Plan "D"
Branch 159 – American Lung Association of Mid-Land States
EIN 62 - 0517560 PN 001

Attachment to 2009 Schedule SB of Form 5500
American Lung Association Retirement Plan "D"
Branch 159 – American Lung Association of Mid-Land States
EIN 62 - 0517560 PN 001

Schedule SB, Line 24 – Change in Non-Prescribed Actuarial Assumptions

The following non-prescribed actuarial assumptions have changed since the prior valuation:

Terminated vested participants are assumed to retire at age 62 (previously age 55).